



**Schedule B — Mileage Allocation — Transportation Over the Road or Through Pipelines**

		(a) New York State	(b) Everywhere
14 Revenue mileage or miles of transportation . . . . .	14	•	•
15 Allocation percentage (divide line 14, column (a) by line 14, column (b)) . . . . .	15	% •	•

Enter on the appropriate line of Schedule E

**Schedule C — Allocation of Gross Operating Revenue from Telephone and Telegraph Corporations (See Instructions)**

16 Intrastate gross operating revenue — 100% New York State . . . . .	16	•	•
<b>Allocation — Accounting Rule Method</b>			
17 a. Interstate gross operating revenue allocated to New York State . . . . .	17a	•	•
b. Foreign gross operating revenue allocated to New York State . . . . .	17b	•	•
18 Total allocated interstate and foreign gross operating revenue (line 17a plus line 17b) . . . . .	18	•	•

Attach report filed with NYS Public Service Commission

**19 Allocation — Formula Rule Method**

**Part I — Computation of revenue-producing circuit miles factor**  
 (Include only revenue-producing communication pathways and revenue-producing channels used in connection with interstate and/or foreign transmission services)

a. Number of revenue-producing circuit miles in New York State . . . . .	19a	•	•
b. Number of revenue-producing circuit miles everywhere . . . . .	19b	•	•
c. Revenue-producing circuit miles factor (divide line 19a by line 19b) . . . . .	19c	% •	•
d. Factor weight . . . . .	19d	x 27.5%	•
e. Revenue-producing circuit miles allocation percentage (multiply line 19c by line 19d) . . . . .	19e	% •	•

**Part II — Computation of Property Factor**  
 (Include only property used in connection with interstate and/or foreign transmission services)

		(a) New York State	(b) Everywhere	
f. Average value of real property owned . . . . .	19f			•
g. Average value of rented real property (multiply the annual rent by 8) . . . . .	19g			•
h. Average value of tangible personal property owned . . . . .	19h			•
i. Average value of tangible personal property rented (multiply the annual rent by 8) . . . . .	19i			•
j. Average value of intangible assets . . . . .	19j			•
k. Average value of extraterrestrial property . . . . .	19k			•
l. Total (add lines 19f through 19k) . . . . .	19l	•	•	•
m. Property Factor (divide line 19l, column (a) by line 19l, column (b)) . . . . .	19m		% •	•
n. Factor weight . . . . .	19n		x 72.5%	•
o. Property factor allocation percentage (multiply line 19m by line 19n) . . . . .	19o		% •	•

20 Formula rule percentage (add lines 19e and 19o) . . . . .	20	% •	•
21 Interstate gross operating revenue . . (• x _____ % from line 20)	21	•	•
22 Foreign gross operating revenue . . . (• x _____ % from line 20)	22	•	•
23 Total allocated interstate and foreign gross operating revenue (add line 21 and line 22) . . . . .	23	•	•
24 Total intrastate, interstate and foreign gross operating revenue (add lines 16 and 18, or lines 16 and 23 - enter here and on line 32, Schedule E) . . . . .	24		

